

**Commonwealth of Massachusetts
Department of Telecommunications and Energy
Fitchburg Gas and Electric Light Company
Docket No. D.T.E. 02-24/25
Responses to the Attorney General's Fifth Set of Information Requests**

Request No. AG-5-29 (Gas)

Please provide the basis for the 20-year amortization period shown on Schedule MHC-5, page 2, line 8. Please also provide all workpapers, calculations, formulas, assumptions, and supporting documentation.

Response:

The 20-year amortization period shown on Schedule MHC-5, page 2, line 8 was based on the precedent set in D.T.E. 99-118 where the Department allowed the use of a 20-year amortization rate for electric net regulatory assets. As stated by Mark Collin in his pre trial testimony, the analysis applicable to gas and electric net regulatory assets was very similar and therefore, it is reasonable and efficient to have equivalent treatment of net regulatory assets in both the gas and electric divisions.

Person Responsible: Mark H. Collin